

IN THE BOARD OF SUPERVISORS
COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA

April 5, 2016

PRESENT: Supervisors

ABSENT:

RESOLUTION NO. _____

**RESOLUTION DELEGATING AUTHORITY TO THE COUNTY
AUDITOR-CONTROLLER-TREASURER-TAX COLLECTOR TO EXECUTE
CONTRACTS WITH LOCAL PUBLIC ENTITIES PROVIDING FOR A
STATUTORILY AUTHORIZED ADMINISTRATIVE FEE FOR THE COLLECTION
OF TAXES AND ASSESSMENTS ON BEHALF OF LOCAL PUBLIC ENTITIES**

The following resolution is hereby offered and read:

WHEREAS, Government Code section 29304 provides that whenever any special assessment or any special assessment taxes are levied upon land or real property by any local public entity authorized to levy the assessment or taxes and the same are to be collected by the county on behalf of the public entity, there shall be added to the special assessment or special tax an amount fixed by agreement between the county and the public entity for each special assessment or tax to be collected; and

WHEREAS, Government Code section 51800 provides that where the duties of assessing property and collecting city taxes are performed for a city by the county assessor and the county tax collector in a manner provided by law, the cities and counties may enter into an agreement whereby special assessments may be collected at the same time and in the same manner as county taxes, and said agreement shall also provide for compensation to be paid to the county for the service provided; and

WHEREAS, the Legislature may from time to time provide for the collection by the county of specific special taxes or assessments on behalf of a local public entity (similar to the foregoing statutory provisions), whereby there shall be added an administrative fee fixed by agreement between the county and the public entity to compensate the county for the services provided in collecting the tax or assessment; and

WHEREAS, in the interests of efficiency and economy by avoiding the unnecessary time and expense of bringing all agreements with local entities to the Board of Supervisors for approval of a nominal administrative fee for the services performed by the Auditor-Controller-Treasurer-Tax Collector in levying and collecting taxes and assessments on behalf of local entities as provided by statutory law, the Board has determined that the authority to execute these contracts on behalf of the county should be delegated to the County Auditor-Controller-Treasurer-Tax Collector;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Supervisors of the County of San Luis Obispo, State of California, that authority is hereby delegated to the County Auditor-Controller-Treasurer-Tax Collector to enter into agreements with local entities for the collection of an administrative fee when any such fee is authorized by the Legislature, as provided in California statutory law, for the services performed by the Auditor-Controller-Treasurer-Tax Collector on behalf of a public entity for the collection of a special assessment or tax.

BE IT FURTHER RESOLVED AND ORDERED that this resolution shall take effect immediately upon its passage and continue until amended or repealed by this Board.

Upon motion of Supervisor _____, seconded by Supervisor _____, and on the following roll call vote to wit:

AYES:

NOES:

ABSENT:

The foregoing resolution is hereby adopted.

Chairperson of the Board of Supervisor

ATTEST:

Clerk of the Board of Supervisors

APPROVED AS TO FORM AND
LEGAL EFFECT:

RITA NEAL
County Counsel

By: 
Deputy County Counsel

Dated: March 14, 2016